

SECTION 587: POSTING EXPENDITURES TO APPROPRIATION/ALLOTMENT LEDGER

1. General Description. This section describes the posting of expenditure transactions to the subsidiary APPROPRIATION/ALLOTMENT LEDGER maintained by DAGS Accounting Division. A separate APPROPRIATION/ALLOTMENT LEDGER is maintained for each appropriation account, in major fund categories of General Fund, Special Funds, Bond Funds, and Trust and Agency Funds. (Note: Posting of appropriation/allotment transactions and encumbrance transactions to this same subsidiary ledger is discussed in other sections of this Manual.)
2. Purpose. The primary purpose for posting expenditure transactions to the APPROPRIATION/ALLOTMENT LEDGER is to record expenditures, on a current and cumulative basis, that are applicable to each departmental appropriation. The detailed information posted to the ledgers is used by departments and agencies in monitoring charges against allotments and encumbrances, and also provides DAGS Accounting Division with information for funds control and for the preparation of other financial reports.
3. Scope. The expenditure transactions posted to the APPROPRIATION/ALLOTMENT LEDGER include both routine types of postings and non-routine types of error correction and adjustments made to previously recorded transactions. The accounting treatment of the non-routine types of error corrections and adjustments usually involves merely the reversal or amendment of the previously recorded transaction.
4. Postings of Expenditure Transactions. The postings are described to familiarize departments and agencies with the accounting treatment of the entry to the APPROPRIATION/ALLOTMENT LEDGER. The specific postings include the following:
  - (a) Routine Voucher Payments. Vendor claims, which are processed by the departments and agencies on SUMMARY WARRANT VOUCHERS (SWVs), are posted to the REGISTER OF AUDITED CLAIMS, AGS FORM 13, and include expenditure transaction codes 21 through 27, 37, and 39.
  - (b) Non-Routine Adjustments. Non-routine adjustments include the following:
    - (1) Distribution of current expenditures to proper appropriation accounts (applicable to both increases and decreases to individual accounts) as recorded on JOURNAL VOUCHER, SAFORM A-27.

STATE OF HAWAII

Accounting Manual

---

Volume II: Budgetary Control Accounting

Part 300 - 500: Expenditures

Page 587.02

---

SECTION 587: POSTING EXPENDITURES TO APPROPRIATION/ALLOTMENT LEDGER

- (2) Current refunds and reimbursements of payments initially charged to a specific appropriation account are identified by transaction codes 11 through 14; rather than a source of receipt code, an object of expenditure code is used which is identical to the one used when the SUMMARY WARRANT VOUCHER was originally processed under transaction codes 21 through 24. The posting treatment of these entries (which are usually recorded on TREASURY DEPOSIT RECEIPT, SAFORM B-13) is a decrease in cumulative expenditures for a particular reporting month.
- (3) To clear out tax collections and other undistributed receipts to various funds, thus increasing expenditures. The transaction code used is 98 and is recorded on JOURNAL VOUCHER, SAFORM A-27.
- (4) Cancelled warrants, which are recorded on the form WARRANTS CANCELLED, SAFORM C-53, are identified by transaction codes 71, 72, 73, and 74 (originally processed as expenditures under transaction codes 21, 22, 23 and 24) and are posted as decrease to expenditures in the affected appropriation accounts.